

## Tax Return Information and Local Sales and Use Tax Changes



*Serving the People of Washington*

### **Local sales/use tax changes**

*Effective April 1, 1999,* Kitsap County increased sales and use tax rates one-tenth of one-percent (0.1%). The rate for all locations is 8.2 percent. This increase is a result of a vote by Kitsap County voters to increase funding for juvenile detention facilities and jails.

*Effective June 1, 1999,* Skagit County Public Transportation Benefit Area (PTBA) will enlarge the boundaries of the unincorporated PTBA area. Persons making retail sales in the Big Lake precinct of Legislative District 10 must code such sales to location code 2929.

The sales tax rate for locations within the unincorporated PTBA is 7.8%.

*Effective July 1, 1999,* Walla Walla County will increase the local sales and use tax rates one-tenth of one-percent (0.1%). The sales and use tax rate for unincorporated areas, Prescott, and Waitsburg is 7.7%; all other locations are 8.0%. This rate increase reflects the additional 0.1% criminal justice tax imposed by Walla Walla County.

### **Transient lodging taxes**

Businesses providing transient lodging for less than 30 days must report **Transient Rental Income** under "Lodging Taxes" on page two of the Combined Excise Tax Return. Examples of such businesses include hotels, motels, trailer camps, RV parks, and tent campgrounds. Unlike the special hotel/motel tax and the convention and trade center tax (see below), the transient rental tax is not an additional tax. Cities and counties imposing the transient rental tax receive a distribution from the state portion of the retail sales tax. Transient rental income is reported on page two of the tax return under "Lodging Taxes."

**Special hotel/motel taxes** are computed *in addition to* the retail sales tax and the Regional Transit Authority (RTA) tax. For lodging businesses located in King County, special hotel/motel taxes are computed *in addition to* the convention and trade center tax, retail sales tax, and RTA tax. With the exception of Bellevue, King County lodging businesses with 60 or more units must also collect the additional convention and trade center tax. All lodging businesses in Bellevue, regardless of the number of units, must collect the tax. The special hotel/motel tax and the **convention and trade center tax** are reported on page two of the tax return under "Lodging Taxes."

The "Local Sales and Use Tax Rates" table, pages three and four, identifies locations imposing special hotel/motel taxes and the convention and trade center tax with location codes and tax rates.

### **Special hotel/motel tax changes**

*Effective April 1, 1999,* the following cities/counties began imposing a special hotel/motel tax:

Bainbridge Island (Kitsap County)	2%
Clark County (All locations)	2%
Federal Way (King County)	1%
Olympia (Thurston County)	2%
Port Orchard (Kitsap County)	2%
Sunnyside (Yakima County)	2%

*Effective May 1, 1999,* the special hotel/motel tax applies to all locations in Grant County. The tax rate is 2 percent.

### **Convention and trade center tax change**

*Effective May 1, 1999,* Bellevue (King County) began imposing a convention and trade center tax for lodging businesses with less than 60 units of 3% (.03). Lodging businesses in Bellevue with 60 or more units will continue to impose the convention and trade center tax of 5.8% (.058).

Bellevue	59 or less rooms/spaces	3 %
Bellevue	60 or more rooms/spaces	5.8%

### **Balances Due/late returns now subject to interest/penalties**

Have you ever received a Notice of Balance Due? If so, you're aware the Department issues a "balance due" when the amount of tax due is greater than the amount paid. A difference between the amount paid and the amount due can occur for a variety of reasons. For example, tax due amounts on the tax return may have been computed incorrectly. Or, a late return may have been mailed without the penalty.

All balances due issued after *June 1, 1999*, will include interest. The interest is calculated from the last day of the month following the final month included in the balance due through the due date of the balance due. Any balance due not paid by the due date of the notice will be assessed a 10 percent late penalty and daily interest will continue to accrue until the date paid.

Unpaid tax returns remain subject to late penalties of 5, 10, and 20 percent. After *June 1, 1999*, daily interest, in addition to the late penalty, will apply to these returns.

For 1999, the interest rate is 7%. Provisions for interest and late penalties are provided by Revised Code of Washington (RCW) 82.32.050 and 82.32.090.

## **Changes to EFT Payment Instructions**

Businesses paying the Combined Excise Tax Return via Electronic Funds Transfer (EFT) recently received a special notice discussing certain changes concerning the manner in which payment by EFT is initiated. The notice included new instructions specific to each business's EFT payment method.

The new instructions became *effective April 1, 1999*, and are necessary due to system enhancements. If your business misplaced or did not receive the new instructions, please call a Department of Revenue EFT representative at (360) 902-7170 or use the Internet, <http://dor.wa.gov> (*Use the Services hot button*).

### **ACH Debit Taxpayers:**

Please note that the location number and location password used in your old instructions have not changed. Please transfer this information to your new instructions before discarding your old instructions.

If you have either misplaced or never received a location number and password, please allow the Department three business days to process your request for a replacement. You will then receive a replacement copy of instructions, which will include a business-specific location number and password for initiating your payment. It will be necessary to send your payment by Fedwire if we are unable to process your request before you must initiate your next payment. Please call a Department of Revenue EFT representative at (360) 902-7170 for further instructions if you decide to send your payment by Fedwire.

### **ACH Credit Taxpayers:**

The formatting of your payment's addenda record ensuring accurate posting of your payment has been revised. You should have received the new ACH Credit addenda record layout with the special notice. You must coordinate these formatting changes with your financial institution.

## **The juvenile detention facilities and jails tax**

Although several Washington counties impose the juvenile detention tax (also called the local correctional facilities tax), few businesses understand how the funds are used.

The juvenile detention facilities and jails tax is but one element of the local retail sales and use tax. Voters must approve the tax, one-tenth of one-percent (.001), before a county can impose it. When imposed, the tax applies countywide. For this reason, the tax is included in the overall local sales and use tax rates (see the table on pages three and four).

RCW 82.14.350 limits use of funds raised by the tax to costs associated with financing, designing, acquiring, constructing, equipping, operating, maintaining, remodeling, repairing, re-equipping, and improving juvenile detention facilities and jails. The statute also authorizes counties to develop joint ventures to co-locate juvenile detention facilities and jails.

Counties imposing the juvenile detention facilities and jails tax include Benton, Franklin, Island, Kitsap, Kittitas,

Mason, Pierce, San Juan, Spokane, Thurston and Walla Walla.

The juvenile detention facilities and jail tax is not to be confused with the criminal justice tax, another element of the local sales and use tax. Revenues from the criminal justice tax help fund the criminal justice system.

## **Location and mailing address changes**

Please notify us of changes in your mailing address, business location or phone number. Please also let us know if you change your business activities. Prompt notification helps us to get the tax return to you on time and determine if you are properly reporting local sales tax. You can notify us of any changes by:

- ▶ Calling the automated voice attendant at 1-800-647-7706, 24 hours a day, seven days a week;
- ▶ Calling a local Department of Revenue office;
- ▶ Writing your new mailing address or business location on your Combined Excise Tax Return; or
- ▶ Using the Internet: <http://dor.wa.gov> (*Use the Services hot button*.)

## **District Offices**

110 W Market St Suite 201 PO Box 1018 ABERDEEN 98520-0209 (360) 533-9312	919 SW Grady Way Suite 150 PO Box 877 RENTON 98057-0877 (425) 277-7300
1904 Humboldt St Suite A PO Box 1176 BELLINGHAM 98227-1176 (360) 676-2114	2101 4th Ave Suite 1400 SEATTLE 98121-2300 (206) 956-3002
4841 Auto Center Way Suite 201 BREMERTON 98312-4394 (360) 478-4961	4407 N Division Suite 300 SPOKANE 99207-1685 (509) 482-3800
11627 Airport Rd Suite B EVERETT 98204-8714 (425) 356-2911	3315 South 23rd St Suite 300 TACOMA 98405-1605 (253) 593-2722
22 W Kennewick Ave PO Box 7207 KENNEWICK 99336-0616 (509) 585-1501	8008 NE 4th Plain Blvd Suite 320 PO Box 1648 VANCOUVER 98668-1648 (360) 260-6176
Target Place Complex 2735 Harrison Ave NW Suite 435 PO Box 7 OLYMPIA 98507-0007 (360) 753-3181	630 N Chelan Ave Suite B3 PO Box 220 WENATCHEE 98807-0220 (509) 663-9714
Headquarters Office General Admin Bldg PO Box 47450 OLYMPIA 98504-7450 (1-800-647-7706)	1714 S 16 <sup>th</sup> Ave PO Box 47450 YAKIMA 98902-5713 (509) 575-2783
734 E First St Suite B PO Box 400 PORT ANGELES 98362-0064 (360) 457-2564	

To inquire about the availability of this document in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call 1-800-451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>.

**Local Sales and Use Tax Rates***Effective April 1, 1999*

LOCATION		SALES/USE TAX			LODGING (3)		
County/City	Location Code No.	Local Sales	RTA	Combined Total (1)	King Co Food (2)	Special Htl/Mtl	Conv Center
<b>ADAMS</b>							
Unincorp. Areas.....	0100	.011		<b>.076</b>		.02	
Hatton .....	0101	.011		<b>.076</b>		.02	
Lind.....	0102	.011		<b>.076</b>		.02	
Othello.....	0103	.011		<b>.076</b>		.02	
Ritzville.....	0104	.011		<b>.076</b>		.02	
Washtucna .....	0105	.011		<b>.076</b>		.02	
<b>ASOTIN</b>							
Unincorp. Areas.....	0200	.005		<b>.070</b>		.02	
Asotin (City).....	0201	.005		<b>.070</b>		.02	
Clarkston.....	0202	.005		<b>.070</b>		.02	
<b>BENTON</b>							
Unincorp. Areas.....	0300	.012		<b>.077</b>			
Unincorp. P.T.B.A.*.....	0333	.015		<b>.080</b>			
Benton (City).....	0301	.015		<b>.080</b>			
Kennewick.....	0302	.015		<b>.080</b>		.02	
Prosser .....	0303	.015		<b>.080</b>		.02	
Richland.....	0304	.015		<b>.080</b>		.02	
West Richland .....	0305	.015		<b>.080</b>		.02	
<b>CHELAN</b>							
Unincorp. Areas.....	0400	.015		<b>.080</b>			
Cashmere.....	0401	.015		<b>.080</b>			
Chelan (City).....	0402	.015		<b>.080</b>		.03	
Entiat .....	0403	.015		<b>.080</b>			
Leavenworth.....	0404	.015		<b>.080</b>		.03	
Wenatchee .....	0405	.015		<b>.080</b>		.04	
<b>CLALLAM</b>							
Unincorp. Areas.....	0500	.014		<b>.079</b>		.02	
Forks.....	0501	.014		<b>.079</b>		.02	
Port Angeles .....	0502	.014		<b>.079</b>		.02	
Sequim.....	0503	.014		<b>.079</b>		.02	
<b>CLARK (4/1/99)</b>							
Unincorp. Areas.....	0600	.012		<b>.077</b>		.02	
Battle Ground .....	0601	.014		<b>.079</b>		.02	
Camas.....	0602	.012		<b>.077</b>		.02	
La Center .....	0603	.014		<b>.079</b>		.02	
Ridgefield .....	0604	.014		<b>.079</b>		.02	
Vancouver.....	0605	.012		<b>.077</b>		.02	
Washougal .....	0606	.014		<b>.079</b>		.02	
Yacolt .....	0607	.012		<b>.077</b>		.02	
<b>COLUMBIA</b>							
Unincorp. Areas.....	0700	.010		<b>.075</b>			
Dayton .....	0701	.010		<b>.075</b>			
Starbuck .....	0702	.010		<b>.075</b>			
<b>COWLITZ</b>							
Unincorp. Areas.....	0800	.010		<b>.075</b>		.02	
Castle Rock.....	0801	.010		<b>.075</b>		.02	
Kalama.....	0802	.010		<b>.075</b>		.02	
Kelso .....	0803	.011		<b>.076</b>		.02	
Longview .....	0804	.011		<b>.076</b>		.02	
Woodland .....	0805	.010		<b>.075</b>		.02	
<b>DOUGLAS</b>							
Unincorp. Areas.....	0900	.011		<b>.076</b>			
Unincorp. P.T.B.A.*.....	0909	.015		<b>.080</b>			
Bridgeport .....	0901	.011		<b>.076</b>			
East Wenatchee .....	0902	.015		<b>.080</b>			
Mansfield.....	0903	.011		<b>.076</b>			
Rock Island .....	0904	.015		<b>.080</b>			
Waterville .....	0905	.015		<b>.080</b>			
<b>FERRY</b>							
Unincorp. Areas.....	1000	.011		<b>.076</b>			
Republic .....	1001	.011		<b>.076</b>			
<b>FRANKLIN</b>							
Unincorp. Areas.....	1100	.012		<b>.077</b>			
Unincorp. P.T.B.A.*.....	1111	.015		<b>.080</b>			
Connell .....	1101	.012		<b>.077</b>			
Kahlotus .....	1102	.012		<b>.077</b>			
Mesa .....	1103	.012		<b>.077</b>			
Pasco .....	1104	.015		<b>.080</b>			
<b>GARFIELD</b>							
Unincorp. Areas.....	1200	.010		<b>.075</b>			
Pomeroy .....	1201	.010		<b>.075</b>			
<b>GRANT (5/1/99)</b>							
Unincorp. Areas.....	1300	.013		<b>.078</b>		.02	
Coulee City .....	1301	.013		<b>.078</b>		.02	
Electric City .....	1302	.013		<b>.078</b>		.02	
Ephrata .....	1303	.013		<b>.078</b>		.02	
George .....	1304	.013		<b>.078</b>		.02	
Grand Coulee .....	1305	.013		<b>.078</b>		.02	
Hartline .....	1306	.013		<b>.078</b>		.02	
Krupp .....	1307	.013		<b>.078</b>		.02	
Mattawa .....	1308	.013		<b>.078</b>		.02	
Moses Lake .....	1309	.013		<b>.078</b>		.02	
Quincy .....	1310	.013		<b>.078</b>		.02	
Royal City .....	1311	.013		<b>.078</b>		.02	
Soap Lake .....	1312	.013		<b>.078</b>		.02	
Warden .....	1313	.013		<b>.078</b>		.02	
Wilson Creek.....	1315	.013		<b>.078</b>		.02	
<b>GRAYS HARBOR</b>							
Unincorp. Areas.....	1400	.014		<b>.079</b>		.03	
Aberdeen .....	1401	.014		<b>.079</b>		.03	
Cosmopolis.....	1402	.014		<b>.079</b>		.03	

LOCATION		SALES/USE TAX			LODGING (3)		
County/City	Location Code No.	Local Sales	RTA	Combined Total (1)	King Co Food (2)	Special Htl/Mtl	Conv Center
<b>GRAYS HARBOR (cont.)</b>							
Elma .....	1403	.014		<b>.079</b>			.03
Hoquiam .....	1404	.014		<b>.079</b>			.03
McCleary .....	1405	.014		<b>.079</b>			.03
Montesano .....	1406	.014		<b>.079</b>			.03
Oakville .....	1407	.014		<b>.079</b>			.03
Ocean Shores .....	1409	.014		<b>.079</b>			.03
Westport .....	1408	.014		<b>.079</b>			.03
<b>ISLAND</b>							
Unincorp. Areas.....	1500	.015		<b>.080</b>			
Coupeville .....	1501	.015		<b>.080</b>			
Langley .....	1502	.015		<b>.080</b>			
Oak Harbor .....	1503	.015		<b>.080</b>			
<b>JEFFERSON</b>							
Unincorp. Areas.....	1600	.014		<b>.079</b>			.02
Port Townsend .....	1601	.014		<b>.079</b>			.02
<b>KING</b>							
Unincorp. Areas ** .....	1700	.017	.004	<b>.086</b>	.005		.028
Algona .....	1701	.017	.004	<b>.086</b>	.005		.028
Auburn/King .....	1702	.017	.004	<b>.086</b>	.005		.028
Beaux Arts Village .....	1703	.017	.004	<b>.086</b>	.005		.028
Bellevue (5/1/99) .....	1704	.017	.004	<b>.086</b>	.005		.03/.058
Black Diamond .....	1705	.017		<b>.082</b>	.005		.028
Bothell/King .....	1706	.017	.004	<b>.086</b>	.005		.028
Burien .....	1734	.017	.004	<b>.086</b>	.005		.028
Carnation .....	1707	.017		<b>.082</b>	.005		.028
Covington .....	1712	.017		<b>.082</b>	.005		.028
Clyde Hill .....	1708	.017	.004	<b>.086</b>	.005		.028
Des Moines .....	1709	.017	.004	<b>.086</b>	.005		.028
Duvall .....	1710	.017		<b>.082</b>	.005		.028
Enumclaw .....	1711	.017		<b>.082</b>	.005		.028
Federal Way (4/1/99) .....	1732	.017	.004	<b>.086</b>	.005		.01/.028
Hunts Point .....	1713	.017	.004	<b>.086</b>	.005		.028
Issaquah ** .....	1714	.017	.004	<b>.086</b>	.005		.01/.028
Kenmore .....	1738	.017	.004	<b>.086</b>	.005		.028
Kent .....	1715	.017	.004	<b>.086</b>	.005		.01/.028
Kirkland .....	1716	.017	.004	<b>.086</b>	.005		.028
Lake Forest Park .....	1717	.017		<b>.086</b>	.005		.028
Maple Valley .....	1720	.017		<b>.082</b>	.005		.028
Medina .....	1718	.017	.004	<b>.086</b>	.005		.028
Mercer Island .....	1719	.017	.004	<b>.086</b>	.005		.028
Milton/King .....	1731	.017	.004	<b>.086</b>	.005		.028
Newcastle .....	1736	.017	.004	<b>.086</b>	.005		.028
Normandy Park .....	1721	.017	.004	<b>.086</b>	.005		.028
North Bend .....	1722	.017		<b>.082</b>	.005		.028
Pacific/King .....	1723	.017	.004	<b>.086</b>	.005		.028
Redmond ** .....	1724	.017	.004	<b>.086</b>	.005		.01/.028
Renton** (4/1/99) .....	1725	.017	.004	<b>.086</b>	.005		.01/.028
Sea-Tac .....	1733	.017	.004	<b>.086</b>	.005		.01/.028
Seattle .....	1726	.017	.004	<b>.086</b>	.005		.07
Shoreline .....	1737	.017	.004	<b>.086</b>	.005		.028
Skykomish .....	1727	.017		<b>.082</b>	.005		.028
Snoqualmie .....	1728	.017		<b>.082</b>	.005		.01/.028
Tukwila .....	1729	.017	.004	<b>.086</b>	.005		.01/.028
Woodinville .....	1735	.017	.004	<b>.086</b>	.005		.028
Yarrow Point .....	1730	.017	.004	<b>.086</b>	.005		.028
<b>KITSAP (4/1/99)</b>							
Unincorp. Areas .....	1800	.017		<b>.082</b>			.02
Bainbridge Island .....	1804	.017		<b>.082</b>			.02
Bremerton .....	1801	.017		<b>.082</b>			.02
Port Orchard .....	1802	.017		<b>.082</b>			.02
Poulsbo .....	1803	.017		<b>.082</b>			.02
<b>KITTITAS</b>							
Unincorp. Areas .....	1900	.012			<b>.077</b>		
Cle Elum .....	1901	.012			<b>.077</b>		
Ellensburg .....	1902	.012			<b>.077</b>		
Kittitas (City) .....	1903	.012			<b>.077</b>		
Roslyn .....	1904	.012			<b>.077</b>		
South Cle Elum .....	1905	.012			<b>.077</b>		
<b>KLICKITAT</b>							
Unincorp. Areas .....	2000	.005			<b>.070</b>		
Bingen .....	2001	.005			<b>.070</b>		
Goldendale .....	2002	.010			<b>.075</b>		
White Salmon .....	2003	.005			<b>.070</b>		
<b>LEWIS</b>							
Unincorp. Areas .....	2100	.011			<b>.076</b>		
Centralia .....	2101	.012			<b>.077</b>		
Chehalis .....	2102	.012			<b>.077</b>		
Morton .....	2103	.011	</td				

LOCATION		SALES/USE TAX				LODGING (3)		
County/City	Location Code No.	Local Sales	RTA	Combined Total (1)	King Co Food (2)	Special Htl/Mtl	Conv Center	
<b>LINCOLN (cont.)</b>								
Sprague .....	2207	.011		<b>.076</b>				
Wilbur.....	2208	.011		<b>.076</b>				
<b>MASON</b>								
Unincorp. Areas.....	2300	.014		<b>.079</b>				
Shelton.....	2301	.014		<b>.079</b>		.02		
<b>OKANOGAN</b>								
Unincorp. Areas.....	2400	.011		<b>.076</b>		.02		
Brewster.....	2401	.011		<b>.076</b>		.02		
Conconully.....	2402	.011		<b>.076</b>		.02		
Coulee Dam.....	2403	.011		<b>.076</b>		.02		
Elmer City.....	2404	.011		<b>.076</b>		.02		
Nespelem.....	2405	.011		<b>.076</b>		.02		
Okanogan (City).....	2406	.011		<b>.076</b>		.02		
Omak.....	2407	.011		<b>.076</b>		.02		
Oroville.....	2408	.011		<b>.076</b>		.02		
Pateros.....	2409	.011		<b>.076</b>		.02		
Riverside.....	2410	.011		<b>.076</b>		.02		
Tonasket.....	2411	.011		<b>.076</b>		.02		
Twisp.....	2412	.011		<b>.076</b>		.02		
Winthrop.....	2413	.011		<b>.076</b>		.03		
<b>PACIFIC</b>								
Unincorp. Areas.....	2500	.013		<b>.078</b>				
Ilwaco.....	2501	.013		<b>.078</b>		.02		
Long Beach.....	2502	.013		<b>.078</b>		.03		
Raymond.....	2503	.013		<b>.078</b>				
South Bend.....	2504	.013		<b>.078</b>				
<b>PEND OREILLE</b>								
Unincorp. Areas.....	2600	.010		<b>.075</b>				
Cusick.....	2601	.010		<b>.075</b>				
Ione.....	2602	.010		<b>.075</b>				
Metaline.....	2603	.010		<b>.075</b>				
Metaline Falls.....	2604	.010		<b>.075</b>				
Newport.....	2605	.010		<b>.075</b>				
<b>PIERCE</b>								
Unincorp. Areas ** .....	2700	.012		<b>.081</b>		.02/.05		
Unincorp. P.T.B.A.* ** .....	2727	.015		<b>.084</b>		.02/.05		
Auburn/Pierce.....	2724	.015		<b>.084</b>		.02/.05		
Bonney Lake.....	2701	.015		<b>.084</b>		.02/.05		
Buckley.....	2702	.015		<b>.080</b>		.02/.05		
Carbonado.....	2703	.012		<b>.077</b>		.02/.05		
DuPont.....	2704	.015		<b>.084</b>		.02/.05		
Eatonville.....	2705	.012		<b>.077</b>		.02/.05		
Edgewood.....	2720	.015		<b>.084</b>		.02/.05		
Fife.....	2706	.015		<b>.084</b>		.05		
Fircrest.....	2707	.015		<b>.084</b>		.02/.05		
Gig Harbor.....	2708	.015		<b>.080</b>		.02/.05		
Lakewood.....	2721	.015		<b>.084</b>		.05		
Milton/Pierce.....	2709	.015		<b>.084</b>		.02/.05		
Orting.....	2710	.015		<b>.084</b>		.02/.05		
Pacific/Pierce.....	2723	.015		<b>.084</b>		.02/.05		
Puyallup.....	2711	.015		<b>.084</b>		.05		
Roy.....	2712	.012		<b>.077</b>		.02/.05		
Ruston.....	2713	.015		<b>.084</b>		.02/.05		
South Prairie.....	2714	.012		<b>.077</b>		.02/.05		
Steilacoom.....	2715	.015		<b>.084</b>		.02/.05		
Sumner.....	2716	.015		<b>.084</b>		.02/.05		
Tacoma.....	2717	.015		<b>.084</b>		.02/.05		
University Place .....	2719	.015		<b>.084</b>		.02/.05		
Wilkeson.....	2718	.012		<b>.077</b>		.02/.05		
<b>SAN JUAN</b>								
Unincorp. Areas.....	2800	.012		<b>.077</b>				
Friday Harbor.....	2801	.012		<b>.077</b>				
<b>SKAGIT</b>								
Unincorp. Areas.....	2900	.011		<b>.076</b>				
Unincorp. P.T.B.A.* .....	2929	.013		<b>.078</b>				
Anacortes.....	2901	.013		<b>.078</b>				
Burlington.....	2902	.013		<b>.078</b>				
Concrete.....	2903	.013		<b>.078</b>				
Hamilton.....	2904	.013		<b>.078</b>				
La Conner.....	2905	.013		<b>.078</b>				
Lyman.....	2906	.013		<b>.078</b>				
Mount Vernon.....	2907	.013		<b>.078</b>				
Sedro Woolley.....	2908	.013		<b>.078</b>				
<b>SKAMANIA</b>								
Unincorp. Areas.....	3000	.005		<b>.070</b>				
North Bonneville.....	3001	.010		<b>.075</b>				
Stevenson .....	3002	.005		<b>.070</b>		.01		
<b>SNOHOMISH</b>								
Unincorp. Areas ** .....	3100	.011		<b>.080</b>				
Unincorp. P.T.B.A.* ** .....	3131	.017		<b>.086</b>				
Arlington.....	3101	.017		<b>.082</b>				
Bothell/Snohomish.....	3120	.017		<b>.086</b>				
Brier.....	3102	.017		<b>.086</b>				
Darrington.....	3103	.017		<b>.082</b>				
Edmonds.....	3104	.017		<b>.086</b>				
Everett.....	3105	.014		<b>.083</b>				
Gold Bar.....	3106	.017		<b>.082</b>				
Granite Falls.....	3107	.017		<b>.082</b>				
Index.....	3108	.017		<b>.082</b>				
Lake Stevens.....	3109	.017		<b>.082</b>				
Lynnwood.....	3110	.017		<b>.086</b>				
Marysville.....	3111	.017		<b>.082</b>				
Mill Creek.....	3119	.017		<b>.086</b>				
Monroe.....	3112	.017		<b>.082</b>				
Mountlake Terrace .....	3113	.017		<b>.086</b>				
Mukilteo.....	3114	.017		<b>.086</b>				

LOCATION		SALES/USE TAX				LODGING (3)		
County/City	Location Code No.	Local Sales	RTA	Combined Total (1)	King Co Food (2)	Special Htl/Mtl	Conv Center	
<b>SNOHOMISH (cont.)</b>								
Snohomish (City).....	3115	.017		<b>.082</b>				.02
Stanwood.....	3116	.017		<b>.082</b>				.02
Sultan.....	3117	.017		<b>.082</b>				.02
Woodway.....	3118	.017	.004	<b>.086</b>				40 or more units
<b>SPOKANE</b>								
Unincorp. Areas.....	3200	.013		<b>.078</b>				.02
Unincorp. P.T.B.A.* .....	3232	.016		<b>.081</b>				.02
Airway Heights.....	3201	.016		<b>.081</b>				.02
Cheney.....	3202	.016		<b>.081</b>				.02
Deer Park.....	3203	.013		<b>.078</b>				.02
Fairfield.....	3204	.013		<b>.078</b>				.02
Latah.....	3205	.013		<b>.078</b>				.02
Medical Lake.....	3206	.016		<b>.081</b>				.02
Millwood.....	3207	.016		<b>.081</b>				.02
Rockford.....	3208	.013		<b>.078</b>				.02
Spangle.....	3209	.013		<b>.078</b>				.02
Spokane (City).....	3210	.016		<b>.081</b>				.02
Waverly.....	3211	.013		<b>.078</b>				.02
<b>STEVENS</b>								
Unincorp. Areas.....	3300	.011		<b>.076</b>				
Chewelah.....	3301	.011		<b>.076</b>				
Colville.....	3302	.011		<b>.076</b>				
Kettle Falls.....	3303	.011		<b>.076</b>				
Marcus.....	3304	.011		<b>.076</b>				
Northport.....	3305	.011		<b>.076</b>				
Springdale.....	3306	.011		<b>.076</b>				
<b>THURSTON</b>								
Unincorp. Areas.....	3400	.015		<b>.080</b>				
Bucoda.....	3401	.015		<b>.080</b>				
Lacey.....	3402	.015		<b>.080</b>				.02
Olympia (4/1/99).....	3403	.015		<b>.080</b>				.02
Rainier.....	3404	.015		<b>.080</b>				
Tenino.....	3405	.015		<b>.080</b>				
Tumwater.....	3406	.015		<b>.080</b>				
Yelm.....	3407	.015		<b>.080</b>				
<b>WAHKIAKUM</b>								
Unincorp. Areas.....	3500	.010		<b>.075</b>				
Cathlamet.....	3501	.010		<b>.075</b>				
<b>WALLA WALLA (7/1/99)</b>								
Unincorp. Areas.....	3600	.012		<b>.077</b>				
Unincorp. P.T.B.A.* .....	3636	.015		<b>.080</b>				
College Place.....	3601	.015		<b>.080</b>				
Prescott.....	3602	.012		<b>.077</b>				
Waitsburg.....	3603	.012		<b>.077</b>				
Walla Walla (City).....	3604	.015		<b>.080</b>				.02
<b>WHATCOM</b>								
Unincorp. Areas.....	3700	.010		<b>.075</b>				
Albion.....	3801	.010		<b>.075</b>				
Colfax.....	3802	.010		<b>.075</b>				
Colton.....	3803	.010		<b>.075</b>				
Endicott.....	3804	.010		<b>.075</b>				
Farmington.....	3805	.010		<b>.075</b>				
Garfield.....	3806	.010		<b>.075</b>				
La Crosse.....	3807	.010		<b>.075</b>				
Lamont.....	3808	.010		<b>.075</b>				
Malden.....	3809	.010		<b>.075</b>				
Oakesdale.....	3810	.010		<b>.075</b>				